G HOLDINGS INC.

G HOLDINGS INC.

G-I HOLDINGS INC.

BMCA HOLDINGS CORPORATION

BUILDING MATERIALS CORPORATION OF AMERICA

ACI INC.

BWATER LLC

GAF ROOFING MANUFACTURING CORPORATION

GENERAL ANILINE & FILM CORPORATION

MERICK INC.

GAF BROADCASTING COMPANY, INC.

Q104.3 LISTENERS CLUB, INC.

GAF PROPERTIES INC.

BMCA ACQUISITION INC.

PEQUANNOCK VALLEY CLAIM SERVICE COMPANY, INC.

GAFTECH CORPORATION

GAF PREMIUM PRODUCTS INC.

GAF LEATHERBACK CORP.

BUILDING MATERIALS INVESTMENT CORPORATION

BMCA INSULATION PRODUCTS INC.

BMCA QUAKERTOWN INC.

BUILDING MATERIALS MANUFACTURING CORPORATION

GAF MATERIALS CORPORATION (CANADA)

GAF REAL PROPERTIES INC.

LL BUILDING PRODUCTS INC.

SOUTH PONCA REALTY CORP.

WIND GAP REAL PROPERTY ACQUISITION CORP.

BMCA GAINESVILLE LLC

BMCA FRESNO LLC

HBP ACQUISITION LLC

ELKCORP

ELK GROUP, INC.

ELK GROUP, L.P.

ELK TECHNOLOGY GROUP, INC.

MIDLAND PATH FORWARD, INC.

CHROMIUM CORPORATION

LUFKIN PATH FORWARD, INC.

ELK TECHNOLOGIES, INC.

G HOLDINGS INC. (CONTINUED)

ELK PREMIUM BUILDING PRODUCTS, INC.

ELK CORPORATION OF TEXAS

ELK CORPORATION OF ALABAMA

ELK CORPORATION OF ARKANSAS

ELK CORPORATION OF AMERICA

ELK SLATE PRODUCTS, INC.

ELK PERFORMANCE NONWOVEN FABRICS, INC.

ELK COMPOSITE BUILDING PRODUCTS, INC.

ELK VERASHIELD BUILDING SOLUTIONS, INC.

RGM PRODUCTS, INC.

RIDGEMATE MANUFACTURING CO., INC.